

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2003

	GENERAL FUND	PUBLIC HEALTH FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 73,275,133	\$ 7,648,977	\$ 332,418,131	\$ 413,342,241
Taxes receivable - delinquent	6,940,215	-	5,961,810	12,902,025
Accounts receivable, net	7,417,037	2,610,088	18,957,409	28,984,534
Other receivables, net	-	-	614,096	614,096
Interest receivable	10,672,282	-	-	10,672,282
Notes and contracts receivable	-	-	73,260	73,260
Due from other funds	11,894,790	1,260,212	36,944,038	50,099,040
Interfund short-term loans receivable	12,727,938	-	-	12,727,938
Due from other governments, net	26,888,097	24,070,815	42,587,349	93,546,261
Inventory of supplies	-	1,904,264	-	1,904,264
Prepayments	21,116	-	4,084,689	4,105,805
Advances to other funds	300,000	-	-	300,000
<b>TOTAL ASSETS</b>	<b>\$ 150,136,608</b>	<b>\$ 37,494,356</b>	<b>\$ 441,640,782</b>	<b>\$ 629,271,746</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Accounts payable	\$ 8,780,408	\$ 9,433,834	\$ 22,116,797	\$ 40,331,039
Due to other funds	5,549,980	31,843	37,934,804	43,516,627
Interfund short-term loans payable	-	-	7,196,755	7,196,755
Due to other governments	167,037	5,254,565	3,108,615	8,530,217
Due to component unit	-	-	1,668,391	1,668,391
Wages payable	10,945,774	3,734,136	5,566,813	20,246,723
Taxes payable	130,121	-	28,691	158,812
Deferred revenues	12,724,298	9,317,093	42,334,735	64,376,126
Obligations under reverse repurchase agreements	14,206,935	-	5,101,345	19,308,280
Notes and contracts payable	-	-	80,562,800	80,562,800
Custodial accounts	1,383,682	775,474	7,428,103	9,587,259
Other liabilities	-	-	400,000	400,000
Advances from other funds	-	-	939,055	939,055
<b>Total liabilities</b>	<b>53,888,235</b>	<b>28,546,945</b>	<b>214,386,904</b>	<b>296,822,084</b>
<b>Fund balances</b>				
Reserved <sup>(a)</sup>	8,502,395	3,935,512	117,742,938	130,180,845
Unreserved				
Designated, reported in <sup>(a)</sup>				
General Fund	19,826,050			19,826,050
Public Health Fund		939,894		939,894
Special Revenue Funds			6,643,895	6,643,895
Capital Projects Funds			175,936	175,936
Undesignated, reported in				
General Fund	67,919,928			67,919,928
Public Health Fund		4,072,005		4,072,005
Special Revenue Funds			66,252,577	66,252,577
Debt Service Funds			22,233,909	22,233,909
Capital Projects Funds			14,204,623	14,204,623
<b>Total fund balances</b>	<b>96,248,373</b>	<b>8,947,411</b>	<b>227,253,878</b>	<b>332,449,662</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 150,136,608</b>	<b>\$ 37,494,356</b>	<b>\$ 441,640,782</b>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds.	\$ 1,826,569,652
Other Long-term assets are not available to pay for current-period expenditures and are deferred in the funds.	16,750,249
Governmental Activities Internal Service Funds assets and liabilities are included in the governmental activities in the statement of net assets.	78,198,529
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(1,033,307,295) <sup>(b)</sup>
<b>Net assets of governmental activities</b>	<b>\$ 1,220,660,797</b>

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Reserves and Designations.

(b) See Note 2, "Reconciliation of Government-wide and Fund Financial Statements."

The notes to the financial statements are an integral part of this statement.